INDEX

	Page
Opinion below	1
Jurisdiction	1
Questions presented	1
Statement	2
Statutes involved	6
Summary of argument	15
Argument:	
I. The Board of Tax Appeals had no jurisdiction to review the determination of the 1918 tax because the Commissioner did not determine that there was a deficiency for that taxable year	16
II. Congress did not intend that the Board of Tax Appeals should have jurisdiction to review the Commissioner's computation of a war-profits and excess-profits tax made pursuant to the provisions of Sections 327 and 328 of the Revenue Act of 1918, or to review his decision that no case existed for the application of the special assessment method	20
Appendix A: Opinion of the Court of Claims in *The Williamsport Wire Rope Co.* v. *United States*, decided May 2, 1927	31
Appendix B: Opinion of District Court of United States for Northern District of Ohio in *The Feilbach Co.* v. *Frank B. Niles, Collector*	43

CITATIONS

Cases:	
Barry, Appeal of E. J., 1 B. T. A., 156	20
Cornelius Cotton Mills, Appeal of, 4 B. T. A., 255	20
Riverside Oil Co. v. *Hitchcock*, 190 U. S. 316	25
Silberschein v. *United States*, 266 U. S. 221	25
Statutes, etc.:	
Revenue Act of October 3, 1917, c. 63, Sec. 210, 40 Stat. 300, 307	3, 21
Revenue Act of 1918, c. 18, 40 Stat. 1057:	
Sec. 301	6, 7
Sec. 311	8
Sec. 312	10
Sec. 327	10
Sec. 328	11

	Page
Revenue Act of 1924, c. 234, 43 Stat. 253:	
Sec. 273; U. S. C., title 26, sec. 1047	14
Sec. 274; *id.*, sec. 1048	14
Sec. 280; *id.*, sec. 1064	13
Sec. 900; *id.*, sec. 1211	13
Revenue Act of 1926, c. 27, sec. 274(g), 44 Stat. 956; U. S. C., App., title 26, sec. 1049(b)	19
Senate Report, No. 617, 65th Cong., 3d sess., p. 14	21
Cong. Rec., vol. 65, pp. 7696–7697	20